

| Office of State Uniform Payroll | |
|--|-------------------------------------|
| Procedure Title: Verifying Form W-2 Figures | Revision Date: |
| | Issue Date: January 22, 2016 |
| Unit: Wage and Tax Administration Unit | Page Number: 1 of 2 |
| Contact: _DOA-OSUP-WTA@la.gov | |

Employee Administrators (EA) can verify the figures on an employee's Form W-2 by utilizing the following LaGov HCM Reports: Remuneration Statement (ZP106), Payroll Reconciliation Report (ZP145), Employee Wage Type Results Report (ZP64), Employee YTD Wage Type Results Report (ZF73), LaGov HCM Fringe Benefit Report (ZP124) and Time Entry Audit Report (ZT02).

In addition, the following calculations can be used to verify Form W-2 figures:

Federal/State Taxable Wages (Box 1 / Box 16):

| | |
|-------|--|
| | Gross Wages (obtain using above stated reports) |
| plus | Non Cash Fringe Benefits (Fringe Benefit Report - ZP124) |
| minus | Cafeteria (Box 14) |
| minus | Deferred Retirement (Box 14) |
| minus | 457 Deferred Compensation Contributions (Box 12 Code G, subtract ROTH post-tax contributions in Box 12 Code EE from this amount) |
| minus | 403(b) Tax Shelter Annuity Contributions (Box 12 Code E) |
| minus | Health Savings Account – Employee share (YTD Wage Type Results – ZF73) |
| minus | Workers' Compensation (Wage Types 670 and 674 – ZP145) |

Social Security Wages/Medicare Wages (Box 3 / Box 5):

| | |
|-------|--|
| | Gross Wages (obtain using above stated reports) |
| plus | Non Cash Fringe Benefits (Fringe Benefit Report - ZP124) |
| minus | Cafeteria (Box 14) |
| minus | Health Savings Account – Employee share (YTD Wage Type Results – ZF73) |
| minus | Workers' Compensation (Wage Types 670 and 674 – ZP145) |

If it is determined that the W-2 is incorrect, the Employee Administrator must contact the OSUP WTA Unit. If an agency is aware of any situations and/or problems related to Form W-2, contact OSUP for assistance. **Please do not instruct employees to call OSUP directly.**

NOTE: Employees should be advised that Form W-2 is the official form to be used to complete IRS Form 1040. Employees should not use the YTD figures on their earning statement or any reports in LaGov HCM to complete the IRS Form 1040.

Please see attached reference guide for descriptions of informational codes on the Form W-2.

Office of State Uniform Payroll

| | |
|--|-------------------------------------|
| Procedure Title: Verifying Form W-2 Figures | Revision Date: |
| | Issue Date: January 22, 2016 |
| Unit: Wage and Tax Administration Unit | Page Number: 2 of 2 |
| Contact: _DOA-OSUP-WTA@la.gov | |

| Form W-2 Reference Guide | | |
|--------------------------|------------|---|
| Box | Code | |
| 10 | | Dependent Care Benefits (Included with Cafeteria amount in Box 14) |
| 12 | E | 403(b) Elective Deferrals |
| 12 | G | 457 Deferred Compensation Contributions. Includes 457A, 457B, 457C, 457D, 457R, 457S and ROTH contributions. |
| 12 | W | Employee and Employer Contributions to Health Savings Account (HSA) |
| 12 | DD | Cost of Employer-Sponsored Health Coverage. <u>Informational purposes only.</u> The amount includes the employee and employer health insurance premiums (flex/non-flex) paid during the year. This amount is <u>not</u> taxable to the employee. To obtain this figure, run the Payroll Reconciliation Report (ZP145), using the W-2 Box 12, DD variant. Enter the personnel area and/or personnel number and execute report. Report output will show the total for employee and employer shares, but with opposite signs. Amounts should be added together to verify the amount reported on the W-2. |
| 12 | EE | 457 ROTH Contributions (post-tax) |
| 14 | Retirement | Employee contributions to a State Retirement System or 457R plan |
| 14 | Cafeteria | Flexible Benefit Plans (Includes Dependent Care, Flexible Spending Accounts, employee contributions to HSAs, Health Premium Conversions, and pre-tax Statewide Vendor Deductions) |